

Report For Period Ending - Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Federal Employer Identification Number

If your form does not have a label affixed to it, enter your identification number and your name and address in the appropriate spaces.

Name
Address
City, State and Zip Code

**Please Read  
Instructions Before  
Completing Form**

### When To File Claim

A claim for a refund of **motor vehicle fuel (gasoline/gasohol)** taxes of \$5.00 or more may be filed by an operator of an emergency medical services operation **for fuel used in ambulances.** **This does not include fuel used in multi-purpose vehicles, non-ambulance hospital or nursing home vehicles.**

A claim covering tax on motor vehicle fuel purchased during the calendar year 2008 may be filed:

- Any time between January 1, 2009 and June 30, 2009; **or**
- Any time during the year the fuel was purchased when the refundable taxes reach \$400 or more.

**Note - The claim for a refund of taxes paid on motor vehicle fuel (gasoline/gasohol) purchased in 2008 must be filed no later than June 30, 2009.**

### Refund Calculations (Attach original invoices or a certified history)

	Office Use	Round Gallons To Nearest Gallon	
1. Enter total gallons of gasoline/gasohol purchased .....	R		.0
2. Enter the total gallons from Line 1 used in nonqualified vehicles .....	V		.0
3. Subtract Line 2 from Line 1 .....	W		.0
4. Compute tax of <b>\$.23 times Line 3</b> .....	3	\$	
5. Enter the mandatory deduction of <b>\$.01 times the gallons on Line 3</b> .....	4	\$	
6. <b>Refund payable:</b> Subtract Line 5 from Line 4 .....	Y	\$	

I declare, by signature below, that I am the operator of an emergency medical services operation licensed under chapter 23-27 of the North Dakota Century Code.

I declare, under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this claim, including any accompanying attachments, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete claim.

	Date
Signature of Claimant (Mandatory)	

Claimant Telephone Number

	Date
Signature of Preparer other than Claimant	

**Mail to: Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, North Dakota 58505-0599**

Do Not Write In This Space

Screen \_\_\_\_\_  
Date \_\_\_\_\_  
Update \_\_\_\_\_  
Date \_\_\_\_\_

# Instructions

## EMERGENCY MEDICAL SERVICES

An operator of an emergency medical services operation may claim a refund of state motor vehicle fuel taxes on fuel used in a vehicle specifically for an emergency medical service operation.

North Dakota Century Code ch. 23-27-02.3 defines "emergency medical services operation" as an entity licensed to offer and provide emergency medical services by emergency medical services personnel with physician oversight. The term includes basic life support ambulance services, advanced life support ambulance services, air ambulance services and quick-response unit services.

## NON-QUALIFIED USE

Refunds are not allowed on fuel used in multi-purpose vehicles owned by municipalities or non-ambulance hospital and nursing home vehicles.

### Form:

Enter your social security or federal employer identification number, name, and address in the appropriate spaces. Complete the form in its entirety and be sure to sign and date it. The claimant is directly responsible for the accuracy of the information. Fuel dealers are prohibited by law from preparing refund claims for consumers.

## Original Invoices or Sales Tickets:

**Invoices, sales tickets, or certified listings which do not contain the required information will not be accepted, and the entire claim may be denied.**

The law requires that invoices or sales tickets, or certified listings, detailing fuel purchases be submitted with claims for tax refunds. The information on these documents must be entered by the seller of the fuel. The law specifies that each invoice or sales ticket must include:

- The seller's name and address;
- The date the fuel was purchased;
- The type of product;
- The number of gallons of motor vehicle fuel purchased; and
- The name of the claimant.

In addition, there should be a document number on the invoice or sales ticket.

The invoices or sales tickets must be ORIGINALS; and if the original invoices or sales tickets are lost, the claimant may substitute duplicates plus a separate affidavit on forms prescribed by the Tax Commissioner.

If there are 50 or more original invoices or sales tickets, those documents must be organized, as follows:

- In groups by seller of the fuel;
- In sequential order by document number within each "seller" group.
- With detailed and summarized gallonage totals attached to each group.

## Certified Histories – In Lieu of Original Invoices:

A claimant may submit certified histories detailing the required information. Certified histories must be prepared by the seller of the fuel. The histories must detail each purchase of fuel on which a refund is claimed. The histories must include certification statements verifying that the information is a true and correct record of sales to the specific consumer; and that original documentation is available for audit purposes.

## Mandatory Deductions from Tax Refunds:

The law requires that \$.01 per gallon be deducted from the tax refund for the following fund:

- \$.01 per gallon – Township Highway Aid Fund.

## Audits:

Tax refund claims are subject to audit by the Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim or within three years after the claim was filed, whichever occurs later. When a claim is selected for audit, the claimant is expected to provide any additional information required by the Tax Commissioner.

## Instructions for Lines 1 – 6:

**Line 1:** Enter the total gallons of gasoline/gasohol purchased during calendar year 2008. (Do not include diesel fuel or propane purchases)

**Line 2:** Enter the number of gallons reported on line 1 that were used in non-qualified vehicles.

**Line 3:** Subtract line 2 from line 1 to compute the net gallons on which the refund is based.

**Line 4:** Compute the tax paid on the net gallons subject to refund. Multiply \$.23 times the gallons on line 3.

**Line 5:** To compute the mandatory deduction, multiply \$.01 times the gallons on line 3.

**Line 6:** Subtract line 5 from line 4.

### If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-3382.